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Amendments to the Claims:

This listing of claims will replace all prior versions and listings of claims in the application:

Listing of Claims:

- Claim 1 (currently amended): A fixed assets management system for calculating depreciation expenses and revaluing fixed assets when fixed asset variations occur, the fixed assets management system comprising an application server, a database server, and a plurality of client computers linking to the application server through a network, wherein the application server comprises:
 - a depreciation method selecting module for selecting suitable depreciation methods for fixed assets;
 - a depreciation period setting module for setting appropriate depreciation periods for fixed assets <u>in accordance with the types of the fixed assets</u>;
 - a depreciation expense calculating module for calculating depreciation expenses according to purchase prices, depreciation methods and depreciation periods of fixed assets; and
 - a fixed asset variation management module for revaluing fixed assets when fixed asset variations occur;

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- Claim 2 (currently amended): The fixed assets management system according to claim 1, further comprising a fixed asset procurement platform for purchasing fixed assets and providing original data such as including fixed asset types, purchase prices, and usage dates for purchased fixed assets.
- Claim 3 (currently amended): The fixed assets management system according to claim [[1]] 2, wherein the application server further comprises a fixed assets management module for obtaining fixed asset information from the fixed asset procurement platform, and determining fixed asset types, purchase prices and usage dates for fixed assets.
- Claim 4 (original): The fixed assets management system according to claim 1, wherein the application server further comprises a statement output module for generating depreciation status statements for fixed assets.
- Claim 5 (original): The fixed assets management system according to claim 1, wherein the application server further comprises a user management module for managing user information of all fixed assets.

Claim 6 (canceled).

Claim 7 (canceled).

Claim 8 (canceled).

Claim 9 (currently amended): A <u>computer implemented</u> fixed assets management method for revaluing a varied fixed asset when a fixed asset variation occurs, the method comprising the steps of:

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receiving information on the varied fixed asset;

accessing a relevant depreciation status statement for the varied fixed asset from the database sever:

providing a fixed asset variation management module to calculate a residual value for the varied fixed asset according to a purchase price and depreciation expenses in the depreciation status statement;

designating a new usage date;

providing a depreciation method selecting module to select a new [[a]] depreciation method for the varied fixed asset;

providing a depreciation period setting module to set a new depreciation period for the varied fixed asset <u>in accordance with the type of the fixed asset</u>; and

providing a depreciation expense calculating module to calculate a depreciation rate and a depreciation expense of each year for the varied fixed asset according to the residual value, the newly set depreciation method and the new depreciation period.

Claim 10 (original): The fixed assets management method according to claim 9, further comprising the step of updating original depreciation records in the depreciation status statement of the varied fixed asset to generate a new depreciation status statement.